

HOUSE BILL No. 1913

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5-39.

Synopsis: Sales tax on motor vehicles. Provides that the value of a manufacturer's rebate is exempt from the Indiana gross retail tax in a motor vehicle sales transaction if the rebate is assigned to the dealer.

Effective: January 1, 2000.

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January 26, 1999, read first time and referred to Committee on Ways and Means.



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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

HOUSE BILL No. 1913

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2000]: **Sec. 39. The value of a manufacturer's rebate**
4 **is exempt from the Indiana gross retail tax in a motor vehicle sales**
5 **transaction if the manufacturer's rebate is assigned to the dealer.**
6 **A manufacturer's rebate that is assigned to the dealer is considered**
7 **a manufacturer's price reduction and may not be included in the**
8 **taxable selling price of a motor vehicle.**

